

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Vol. No. 327

April 2000

REMINDER OF ORDER OF BUSINESS

April

- 15 Members of Tax Adjustment Board to be appointed before this date to serve one year in counties that have not abolished such board. (IC 6-1.1-29-2) Abolishment of the board is IC 6-1.1-29-9.
- Last day to make pension report and payment for first quarter by counties participating in Public Employees' Retirement Fund.
- 18, 19, 20 State Board of Accounts called meeting for County Recorders - Indianapolis
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in March to Indiana Department of Revenue.
- Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.
- 21 Good Friday - Legal Holiday (IC 1-1-9-1)
- 30 Prepare inventory of Loans to Common, Congressional, Permanent Endowment and Cemetery Trust Funds.
- Last day to file quarterly report of Federal withholdings tax with Director of Internal Revenue.

May

- 1 Last day for Township Trustee to report to County Auditor all unpaid claims, because of lack of funds, for losses caused by dogs. (IC 15-5-9-11)
- Prepare and send report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 2000, as shown in this report. (IC 21-1-3-7)

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REMINDER OF ORDER OF BUSINESS
(Continued)

May - (Continued)

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| 1 | Prepare report of school funds (Form No. 6) and present the report to the Board of Commissioners for approval. After approval, mail one copy to the State Department of Education, 229 State House, and one copy to the Auditor of State, 240 State House. |
| 8 | Last day to make report to Auditor of State of all unpaid claims against the dog fund not covered by distributions to townships in March 2000. (IC 15-5-9-11) (Second Monday in May) |
| 10 | Last day for filing applications for tax deductions to obtain deduction on 2000 payable 2001 taxes. (IC 6-1.1-12-2) |
| | First installment of property taxes due. (IC 6-1.1-22-9) |
| 15 | On or before May 15 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3) |
| | Period for normal filing of personal property schedules ends. (IC 6-1.1-1-7) |
| 17, 18, 19 | State Board of Accounts called meeting for County Auditors - Columbus |
| 20 | Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue. |
| 29 | Memorial Day - Legal Holiday (IC 1-1-9-1) |

June

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| 1 | On or before this date County Treasurer shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-16) |
| | County Auditor to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before June 1. |

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REMINDER OF ORDER OF BUSINESS
(Continued)

June - (Continued)

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| 1 | Last day for township assessors shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the assessor on or before the filing date of that year. |
| 13, 14, 15 | State Board of Accounts called meeting for Clerk of the Circuit Courts - Indianapolis |
| 15 | On or before June 15 the County Auditor to give notice to tax exempt organizations which failed to file an application for exemption of property tax for which an exemption was effective for the previous year. (IC 6-1.1-11-5) |
| 20 | <p>Last day to report and make payment of State and County Income tax withheld in May to Indiana Department of Revenue.</p> <p>On or before this date complete settlement and distribution of taxes collected by the County Treasurer since the last settlement. Prepare settlement sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by June 30. (IC 6-1.1-27-3)</p> |
| 30 | County Treasurer to certify list of real property eligible for tax sale to County Auditor on or before July 1. |

FEDERAL REIMBURSEMENTS FOR HOUSING FEDERAL PRISONERS

All reimbursements to the county sheriff from the federal government for housing federal prisoners shall be turned over to the county auditor for deposit into the County General Fund.

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LANDFILL CLOSURE/POST-CLOSURE TRUST FUND

All counties which own and operate a landfill were to have established financial responsibility with the Department of Environmental Management (DEM) for post-closure care of a landfill or facility by choosing one of the following methods:

1. Trust Fund
2. Surety Bond
3. Letter of Credit
4. Insurance
5. Financial Test

If your county chose the Trust Fund option, a separate (expendable trust) fund should have been established entitled Landfill Closure/Post Closure Trust Fund to account for the initial payment to the trustee and any future payments made or interest earned on the trust fund.

The reason a separate trust fund should be established is that each county will eventually either be refunded the monies which they paid into the trust fund or they will direct the Department of Environmental Management to make payment to the contractors when the landfill is closed.

CONGRESSIONAL INTEREST

This department has received several inquiries regarding the disposition of surplus funds which have accumulated in the Congressional School Fund Interest Fund. Congressional School Fund interest should be distributed to the school corporations at the rate of four percent (4%) per annum. There is no statutory authority to distribute congressional school interest in excess of the four percent (4%) per annum or to transfer any excess in the fund to the County General Fund. However, if it can be established that at some prior time or times funds have been transferred from the County General Fund to make up deficiencies in the Congressional School Fund Interest Fund, the amounts so transferred can be reimbursed to the County General Fund. Any such transfers should be documented to show the date of the original transfer from the County General Fund to make up the deficiency.

COUNTY BOAT EXCISE TAX FUND

Each county treasurer shall deposit the boat excise taxes collected by the Bureau of Motor Vehicles and the boat excise taxes distributed by the Auditor of State under IC 6-6-11-29 into a boat excise tax fund. Such fund shall be accounted for by county treasurers on the Other Sources section of the Treasurer's Daily Balance of Cash and Depositories.

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COUNTY BOAT EXCISE TAX FUND - (Continued)

Each county treasurer shall:

1. At the same time a settlement is made with the county auditor under IC 6-1.1-27, file a report, on a form prescribed by the State Board of Accounts, with the county auditor concerning the boat excise taxes received during the preceding six (6) month period.
2. In the manner and at the times prescribed in IC 6-1.1-27, make a settlement with the county auditor for the boat excise taxes received.
3. In the manner prescribed by the State Board of Accounts, maintain records concerning the boat excise taxes received and distributed.

PUBLIC WORKS PROJECTS - WAGE SCALE PROVISIONS

Governmental units awarding public works contracts should be aware of the provisions of IC 36-1-12-15, which require that all contracts "...conform to the wage scale provisions of IC 5-16-7."

IC 5-16-7-1, which exempts contracts awarded by the Indiana Department of Transportation and contracts subject to the federal Davis-Bacon Act, provides that any contractor or subcontractor awarded a contract for a public works project "...shall pay for each class of work described in subsection (c)(1) on the project a scale of wages that may not be less than the common construction wage."

Awarding agencies must also require that all contractors and subcontractors awarded public works contracts file a schedule of wages to be paid on the project before any work is performed (IC 5-16-7-2). This usually takes the form of a contractor or subcontractor submitting a list of labor classifications and rates of pay to the awarding agency.

Awarding agencies should contact the county attorney and appropriate state agencies, prior to advertising for bids, to properly comply with this statute.

NOTICE OF VOTING PLACES

In connection with the Notice of Voting Places, as well as any change of voting places, we direct your attention to IC 3-11-8-3.2 and IC 5-3-1-4 which provide that such notice be published only one time in two newspapers published in the political subdivision, unless there is only one (1) newspaper published in the county, then publication in that newspaper alone is sufficient.

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VEHICLE INSPECTION FUND (IC 9-17-2-12)

No application for certificate of title for a motor vehicle, semitrailer, or recreational vehicle may be accepted by the Bureau of Motor Vehicles unless such vehicle, other than a new motor vehicle, semitrailer, or recreational vehicle, sold by a dealer licensed in this state, or a motor vehicle transferred or assigned on a certificate of title issued by the Bureau of Motor Vehicles, or a motor vehicle that is operated by or on behalf of a for-hire carrier and that is registered under the International Registration Plan shall have been inspected by:

- (1) An employee of a franchisee designated by the Bureau to perform an inspection;
- (2) A military policeman assigned to a military post in the state;
- (3) A police officer; or
- (4) A designated employee of the bureau.

If the County Sheriff's Department makes the inspection; a fee may be charged for the inspection (IC 9-29-4-2), subject to the following:

- (1) The fee must be established by ordinance adopted by the county (as defined in IC 36-1-2-23).
- (2) The fee must not exceed five dollars (\$5).
- (3) The revenue from the inspection fee shall be deposited in a special vehicle inspection fund.
- (4) The fiscal body of the county must appropriate the money collected from the inspection only for law enforcement purposes.

SOCIAL SECURITY

We understand that for 2000 the maximum amount of taxable and creditable annual earnings subject to Social Security will increase to \$76,200 up from \$72,600 in 1999. No maximum base for Medicare will exist. Rates will remain at the 1999 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for Social Security and 1.45 percent for Medicare.

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APPROPRIATIONS - WHEN NOT REQUIRED

In some instances statutory authority is given the county auditor to make disbursements without an appropriation having been previously made for the specific purpose. Examples are as follows:

1. Premiums on official bonds. (IC 5-4-5-3)
2. Tax refunds. (IC 36-2-9-14)
3. Any money belonging to the state, school fund, or any fund of any township, town or city and commanded by law to be paid to such municipality. (IC 36-2-9-14)
4. Any money due a taxpayer which has been paid on a public improvement such as ditches and drains. (IC 36-2-9-14)
5. Redemption of property sold at tax sale. (IC 36-2-9-14)
6. Per diem, lodging, and mileage for conferences called by State Board of Accounts. (IC 5-11-14-1)
7. Examination of records. (IC 5-11-4-4)
8. Line fence assessments. (IC 32-10-9-4)
9. Federal grants, if advanced and not received as a reimbursement of expenditures.
10. Advances to conservancy districts on order of court. (IC 14-33-7-15)
11. Surplus tax. (IC 6-1.1-26-6)
12. Refund of money erroneously received. (IC 6-1.1-18-9)
13. Correction of errors in posting. (IC 6-1.1-18-9)
14. Jail commissary fund. (IC 36-8-10-21)
15. Investment of funds.
16. Title IV-D fund (clerk and prosecuting attorney portions). (IC 12-17-2-26)
17. Repayment of temporary loans.
18. Recorder's records perpetuation fund. (IC 36-2-7-10)
19. Firearms Training Fund. (IC 35-47-2-3).
20. Accident Report Fund. (IC 9-29-11-1)
21. County Law Enforcement Continuing Education Fund. (IC 5-2-8-1)
22. Community Corrections Grants. (IC 11-12-2)
23. Community Corrections Project Income. (IC 11-12-2-12)
24. Special Death Benefit Fee Fund. (IC 5-10-10; IC 35-33-8-3.2)
25. Military Fines. (IC 10-2-5)

There may be other laws under which funds may be disbursed without appropriation; however, appropriations are required before disbursements may be made from any fund subject to the Budget Laws unless specific authority to disburse without appropriation is provided by law.

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APPROPRIATIONS - REQUIRED BY COUNTY COUNCIL ONLY

The following is a list of funds which require county council approval of an appropriation. Due to the nature of the funds, the State Board of Tax Commissioners does not require submission of an additional appropriation request before the local appropriation can be approved.

1. County Supplemental Adult Probation Services Fund. (IC 35-38-2-1)
2. County Supplemental Juvenile Probation Services Fund. (IC 31-40-2-2)
3. County User Fee Fund. (IC 33-19-8-6)
4. Plat Book Fund. (IC 36-2-9-18)
5. Local Emergency Right to Know Fund. (IC 6-6-10)
6. Pretrial Diversion Fund (Excess). (IC 33-19-8-7)
7. Community Corrections Home Detention Fund. (IC 11-12-7; IC 35-38-2.5-8)
8. County Extradition Fund. (IC 35-33-14).
9. County Correction Fund. (IC 11-12-6-6)
10. Supplemental Public Defender Services Fund. (IC 33-9-11.5-2)
11. Emergency Telephone System Fund. (IC 36-8-16-14)
12. Cumulative Bridge Fund. (IC 8-16-3-3)
13. Local Health Maintenance Fund. (IC 16-46-10)
14. Vehicle Inspection Fund. (IC 9-29-4-2)

ADDITIONAL APPROPRIATIONS

If it is desired that more money be appropriated for a particular year than provided in the budget, as finally determined, the provisions of IC 6-1.1-18-5 must be observed. Notice of the meeting of the county council at which the proposed additional appropriations will be considered shall be given in the manner prescribed in IC 5-3-1-2(b) at least ten (10) days before the date fixed for the meeting.

All proposed appropriations should be listed in the notice showing the name of each fund from which appropriations are to be made, the name of the office or department, the name of the appropriation account, the amount and the total appropriations requested for each fund, if two or more items are listed under any fund. Do not include the appropriation account numbers, since the account numbers are required only for accounting purposes.

The county council may authorize additional appropriations at a special meeting of the council by an ordinance passed by a majority vote of all the members of the council and not otherwise. (IC 36-2-5-12)

The county auditor shall certify a copy of the ordinance for additional appropriations and proofs of publication from each newspaper and proof of posting, if posted, to the State Board of Tax Commissioners, which board is required to hold a hearing thereon and approve the appropriations before they are final.

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APPROPRIATIONS CARRIED FORWARD (ENCUMBRANCES)

Appropriations may be carried forward to the following year if any of the following conditions exist:

1. A lawful contract has been entered into with a vendor or contractor on or before December 31 and all or a part of the contract has not been paid.
2. A purchase order has been issued on or before December 31, entered as an encumbrance against an existing appropriation, and isn't paid as of December 31.
3. Proceeds of a bond issue have been duly appropriated and remain unexpended as of December 31.
4. Appropriations which are obligated by a contract or a agreement executed on or before December 31, between the county and any federal or state agency, such as a criminal justice planning grant, local road and street project, or federal grant requiring local matching funds.

Only the amount required to meet the balance due on a contract or purchase order may be carried forward; the amount remaining in the appropriation account shall revert to the fund from which appropriated.

TRANSFERS OF APPROPRIATIONS

The county council may approve the transfer of money from one major budget classification to another within a department or office, if the transfer is determined to be necessary, does not require the expenditure of more money than the total amount set out in the budget as finally determined, the transfer is approved at a regular public meeting and by proper ordinance, and the transfer is certified to the county auditor. The transfer may be made without notice and without the approval of the State Board of Tax Commissioners. (IC 6-1.1-18-6)

APPROPRIATION OF INSURANCE CLAIM PROCEEDS

The appropriating body of a political subdivision may appropriate funds received from an insurance company if: (1) the funds are received as a result of damage to property of the political subdivision; and (2) the funds are appropriated for the purpose of repairing or replacing the damaged property. However, the funds must be expended to repair or replace the property within the twelve month period after they are received. (IC 6-1.1-18-7).

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QUALIFICATION OF NEWSPAPERS (IC 5-3-1-0.4 AND IC 5-3-2-2)

Newspaper means a daily, weekly, semiweekly, or triweekly newspaper of general circulation which has been published for at least three (3) consecutive years in the same city or town and entered, authorized, and accepted by the United States Postal Service for that period of time asailable matter of the periodicals class and which has at least fifty percent (50%) paid subscriptions.

A newspaper in which notices and reports and other information affecting county business are required by law to be published shall have, except in counties having a population of more than forty thousand (40,000), a net paid circulation of not less than two percent (2%) of the population of the county in which it is published.

In determining such qualification, the 1990 Census should now be used.

ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES

IC 9-18-2-1 states: "Within sixty (60) days of becoming an Indiana resident, a person must register all motor vehicles owned by that person: (1) that are subject to the motor vehicle excise tax under IC 6-6-5; and (2) that will be operated in Indiana....

A person who violates this section commits a Class C infraction. In addition to any penalty assessed by IC 9-18-2-40 and any judgment assessed under IC 34-28-5, a person who violates this section shall be assessed a judgment equal to the amount of the excise tax due on the vehicle under IC 6-6-5 or IC 6-6-5.5." (IC 9-18-2-41)

IC 9-18-2-41 states: "The clerk shall....collect the additional judgment in an amount specified by court order and transfer the additional judgments to the county auditor on a calendar year basis. The auditor shall distribute the judgments to the law enforcement agencies, including the state police, responsible for issuing citations to enforce. The percentage of funds distributed to an agency equals the percentage of the total number of citations issued by the agency for the purpose of enforcing section 1 of this chapter during the applicable period and may be used for any law enforcement purpose including contributions to the pension fund of the law enforcement agency."

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ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES
- (Continued)

To facilitate the handling and allocation of these fees, the following procedures should be observed:

1. The clerk of the court which collects these penalties must include a memorandum with the remittance which shows the number of citations filed in the court by each law enforcement agency for failure to timely register a motor vehicle. Such memorandum could be as follows:

<u>Law Enforcement Agency</u>	<u>Number of Citations</u>
_____ County Sheriff	6
Urban City Police	2
Best Town Marshall	<u>2</u>
Total	<u>10</u>

2. The amount received from the clerk would be receipted to a fund called "Judgments Due Law Enforcement Agencies."
3. The amount receipted to the Judgments Due Law Enforcement Agencies Fund would then be multiplied by the percentage of the total citations which were filed by each law enforcement agency during the applicable period to determine the amount due each law enforcement agency.

Using the number of citations shown in Item 1 above an example of a worksheet to determine the allocation of funds is as follows:

Amount Received From Court \$450.00

<u>Law Enforcement Agency</u>	<u>Number of Citations</u>	<u>Percentage of Total</u>	<u>Amount Due Agency</u>
_____ County Sheriff	6	60%	\$ 270.00
Urban City Police	2	20%	90.00
Best Town Marshall	<u>2</u>	<u>20%</u>	<u>90.00</u>
Total	<u>10</u>	<u>100%</u>	<u>\$ 450.00</u>

4. After the amount due each law enforcement agency is determined a warrant should be issued to the disbursing officer of the particular governmental unit for the amount due. The warrant should be accompanied by a brief explanation showing the purpose of the distribution.

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ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES
- (Continued)

5. The amount due the county on account of citations filed by the sheriff's department should be receipted by quietus to a fund called "Motor Vehicle Registration Penalties." This fund can be expended for any law enforcement purpose. However, disbursement should be by county warrant and only after a duty itemized claim has been approved by the board of county commissioners.
6. Any amount due on account of citations issued by the state police would be sent to the Auditor of State.

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Amounts Authorized To Be Received By Sheriffs For Board of Prisoners

By authority of IC 36-8-10-7, I, Charles Johnson, III, C.P.A., State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, having a population of less than 250,000 according to the last preceding United States census, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 2000. Amounts received by the sheriff from the Federal government for board and care of Federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing and serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals actually served such prisoners during each respective month. Not more than three meals at county expense are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 2000, and thereafter ending on the fourteenth (14th) day of each succeeding month. Claims for meals for the month beginning December 15 will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 20,000 -----	\$1.82
In counties having a population of 20,001 to 40,000 -----	\$1.76
In counties having a population of 40,001 to 41,499 -----	\$1.68
In counties having a population of 41,500 to 65,500 -----	\$1.49
In counties having a population of 65,501 to 100,000 -----	\$1.25
In counties having a population of 100,001 to 200,000 -----	\$1.14
In counties having a population of 200,001 or over -----	\$1.07

IC 36-8-10-7 states that the state examiner shall increase the amount per meal by a percentage that does not exceed the percentage of increase in the United States Department of Labor Consumer Price Index during the year preceding the year in which an increase is established. The percent of increase in the Consumer Price Index from 1998 to 1999 was 1%. The increases shown in the above schedule are amounts allowed by IC 36-8-10-7.

The following counties will not be allowed the amounts authorized above:

Allen Lake Marion Vanderburgh

Charles Johnson, III, C.P.A.
State Examiner

Dated this 15th day of April, 1999
BAH/TRW:dsk